

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

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**Gangtok**

**Monday 25<sup>th</sup> September, 2023**

**No. 322**

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**GOVERNMENT OF SIKKIM  
FINANCE DEPARTMENT, COMMERCIAL TAXES DIVISION  
Head Office – Deorali, Gangtok**

**No. GoS/CTD/2022-23/12-A2(105)/02**

**Dated: 22<sup>nd</sup> September 2023**

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of Section 5 of the Sikkim Sales Tax Act, 1983 and in supersession of Notification no. 113/CTD/2014 Dated 20<sup>th</sup> November 2014 and Notification no. GoS/CTDiv/2006-07/12-A2(79)/06 Dated 27<sup>th</sup> February 2023, the State Government is hereby pleased to notify in public interest that no tax shall be payable on intra-state sale of alcoholic liquor for human consumption on which Additional Excise Duty has been levied and paid under the Sikkim Excise Act, 1992.

This notification shall come into effect from the 01<sup>st</sup> day of October, 2023.

**Commissioner of Commercial Taxes**